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Report on the activities of the Office of Internal Oversight Services

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Activities of the Office of Internal Oversight Services on peace operations for the period from 1 January to 31 December 2014

Report of the Office of Internal Oversight Services

Summary

The present report is submitted in conformity with General Assembly resolutions 48/218 B (para. 5 (e)), 54/244 (paras. 4 and 5), 59/272 (paras. 1-3), 64/263 (para. 1) and 69/253 (para. 1). It covers the activities of the Office of Internal Oversight Services related to peace operations during the 12-month period from 1 January to 31 December 2014.

The Office of Internal Oversight Services issued 191 oversight reports related to peace operations in 2014. The reports included 495 recommendations, 46 of which were classified as critical to the Organization. The report of the Office on its non-peacekeeping activities for the period from 1 July 2013 to 30 June 2014 is contained in document A/69/308 (Part I) and Add.1.

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Preface

I am pleased to submit the present report to the General Assembly on the activities of the Office of Internal Oversight Services (OIOS) in peace operations during the 12-month period ending 31 December 2014.

The year 2014 has once again been a challenging one for OIOS, as it has been for peace operations. In internal audit operations, thematic audits of air operations, field central review bodies for staff selections, movement control operations and the administration of entitlements and benefits of uniformed personnel were broadly examined across many missions and at Headquarters.

In the Investigations Division, apart from issuing 115 reports, the focus has been on finalizing the restructuring of the Division, including the staffing of investigator positions at field offices. In addition, major efforts have been dedicated to developing a training strategy and providing training for investigators and for lay panels appointed from outside OIOS to investigate prohibited conduct; these efforts have consumed considerable investigative resources.

Reported allegations of sexual exploitation and abuse continued to mar the reputation of the peacekeeping efforts. Unfortunately, it is less the reported incidents and more the magnitude of underreporting that worries me most. As long as victims see that their primary avenue for reporting is to walk through the armed gates of peacekeeping missions to file their complaints, the Secretary-General's zero-tolerance policy will not be seen as being credibly implemented. The Organization urgently needs to develop effective community-based strategies and partnerships for receiving such allegations, tailored to each specific environment. This must also be combined with consistent and aggressive messaging and outreach to personnel and the communities they serve about what is and what is not acceptable behaviour on the part of United Nations uniformed and civilian personnel alike. Because of this imperative, an evaluation of the effectiveness of protection from sexual exploitation and abuse will soon be finalized and published.

I applaud the courage and commitment of OIOS staff members in pursuing their duties with objectivity and tenacity in order to make a difference in the lives of the peoples we serve.

This is my final annual report on peace operations as Under-Secretary-General for Internal Oversight. I am grateful for the enduring support of the Secretary-General and senior management, even when my messages have been disappointing, for it is only through collaboration that we can collectively influence change for the better.

(*Signed*) Carman L. **Lapointe**
Under-Secretary-General for Internal Oversight Services

I. Introduction

1. During the reporting period, from 1 January to 31 December 2014, the Office of Internal Oversight Services (OIOS) issued 191 reports related to peace operations.

2. The present report pertains exclusively to the oversight of United Nations peace operations, which includes the Department of Peacekeeping Operations, the Department of Field Support, the peacekeeping missions that fall under the authority of those Departments and the special political and peacebuilding missions led by the Department of Political Affairs and the Department of Peacekeeping Operations, supported by the Department of Field Support and the Department of Management. The report of OIOS on its non-peace operations activities for the period from 1 July 2013 to 30 June 2014 is contained in document A/69/308 (Part I) and Add.1. Internal audit reports issued during the period may be found on the OIOS website, in accordance with General Assembly resolution 67/258. In 2015, evaluation reports will also be made publically available on the website in accordance with the request of the General Assembly in its resolution 69/253.

II. Overview

A. Internal Audit Division

3. The Peacekeeping Audit Service of the Internal Audit Division operates out of New York and through resident audit offices based in nine missions, including the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), the United Nations Mission in Liberia (UNMIL), the United Nations Operation in Côte d'Ivoire (UNOCI), the United Nations Stabilization Mission in Haiti (MINUSTAH), the United Nations Mission in South Sudan (UNMISS), the African Union-United Nations Hybrid Operation in Darfur (UNAMID), the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA), the United Nations Multidimensional Integrated Stabilization Mission in Central African Republic, (MINUSCA) and the United Nations Interim Force in Lebanon (UNIFIL), as well as the United Nations Support Office for the African Union Mission in Somalia (UNSOA), the Regional Service Centre in Entebbe, Uganda, and the Kuwait Joint Support Office in Kuwait.

4. In New York, the Peacekeeping Audit Service oversees and provides technical and administrative support to resident audit offices and conducts audits of the Department of Peacekeeping Operations, the Department of Field Support, the Department of Political Affairs and smaller peacekeeping and special political missions where there are no resident auditors. The Service is assisted by specialists from the Special Assignments Section and the Information and Communication Technology Audit Section. The specific expertise of these staff members complements the work of the resident auditors and ensures consistency and depth in auditing cross-cutting areas. During the reporting period, the Division issued 75 reports related to peace operations.

Monitoring of audit recommendations

5. OIOS closely monitors the implementation of all outstanding recommendations on a regular basis. Follow-up on recommendations is conducted quarterly for critical recommendations and annually for important recommendations. The results of the follow-up are included in OIOS quarterly activity reports, which are submitted to senior management and in the addendum to part I of the OIOS annual reports that are issued during the main session of the General Assembly. In 2014, the Internal Audit Division issued 412 recommendations, including 45 critical and 367 important recommendations, related to peace operations. Table 1 below provides a breakdown of the number of reports, as well as critical and important audit recommendations issued to each office during 2014.

Table 1
Number of peace operations-related audit reports and recommendations issued in 2014

		Recommendations		
Office	*No. of reports*	*Critical*	*Important*	***Grand total***
Department of Field Support	10	1	45	**46**
Department of Management	2	1	22	**23**
Department of Peacekeeping Operations	1	1	1	**2**
MINURSO	1	0	7	**7**
MINUSMA	1	2	5	**7**
MINUSTAH	5	2	27	**29**
MONUSCO	8	9	34	**43**
UNAMA	4	0	18	**18**
UNAMI	3	0	9	**9**
UNAMID	12	7	59	**66**
UNFICYP	1	0	2	**2**
UNIFIL	4	0	20	**20**
UNISFA	1	3	5	**8**
UNMIL	5	0	28	**28**
UNMISS	5	5	26	**31**
UNOCI	5	6	33	**39**
UNOWA	1	2	4	**6**
UNSOA	5	6	20	**26**
UNTSO	1	0	2	**2**
Grand total	**75**	**45**	**367**	**412**

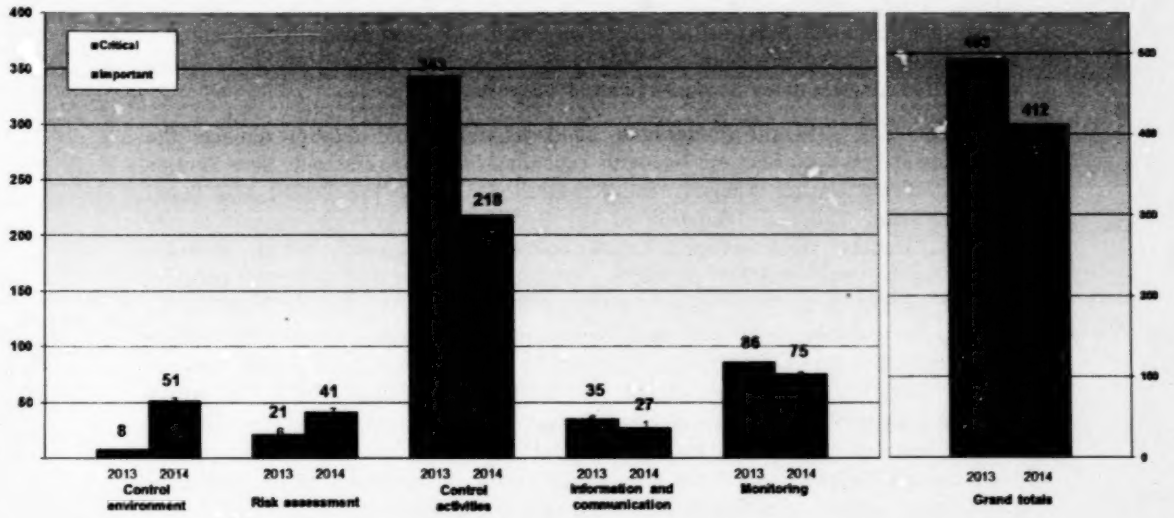
Acronyms: MINURSO — United Nations Mission for the Referendum in Western Sahara; UNAMA — United Nations Assistance Mission in Afghanistan; UNAMI — United Nations Assistance Mission for Iraq; UNFICYP — United Nations Peacekeeping Force in Cyprus; UNISFA — United Nations Interim Security Force in Abyei; UNOWA — United Nations Office for West Africa; UNTSO — United Nations Truce Supervision Organization.

Classification of recommendations by internal control component

6. During the reporting period, audit recommendations were classified using the five integrated components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring activities. Figure I shows the distribution of critical and important recommendations for each of the internal control components for 2014 compared with 2013. It indicates that 218, or 53 per cent, of the recommendations in 2014 were related to control activities, which are the actions established through policies and procedures that help to ensure that management's directives to mitigate risks are carried out.

Figure I

Audit recommendations: classified by internal control components



B. Investigations Division

7. The Investigations Division, with its headquarters in New York, also operates through two offices (in Nairobi and Vienna), the Regional Service Centre in Entebbe and resident investigation offices in five peacekeeping missions: MONUSCO, UNMIL, MINUSTAH, UNOCI and UNMISS. Investigations at other missions are conducted by investigators based at other locations, including Headquarters.

Investigations process

8. The Investigation Intake Committee provides an auditable analytical approach to determine the appropriate action for matters received. The Committee's review of source information includes assessing the initial scope of possible investigations, applicable legal norms, receivability, jurisdiction, requirements for specialized investigative skills and the need for further clarification. The Committee may designate a reported matter for: (a) investigation by OIOS; (b) registration for information purposes; (c) referral to another, more appropriate entity for response; (d) suspension pending further clarification; or (e) further assessment.

9. The results of the investigations are classified into eight categories: procurement; management; inventory/assets; personnel; financial; programmatic; sexual harassment; and sexual exploitation and abuse. While matters for direct investigation by OIOS most commonly belong in the categories of procurement, financial, and sexual exploitation and abuse, peacekeeping-related matters may arise in all categories. Minor management, assets/inventory and personnel matters are referred to a more appropriate office for action, and only matters indicating serious financial or operational impacts are retained for investigation by OIOS. Matters involving procurement irregularities continue to be a priority, given the potential financial risk and impact on the integrity of organizational systems.

10. Upon the completion of the investigation, the Division issues three types of reports: an "investigation" report is issued when reported matters are substantiated through OIOS investigations; a "contingent" report is used to present, through the Department of Field Support, to the Government of a troop-contributing country evidence implicating the country's peacekeepers; and a "closure" report is issued when OIOS investigations do not substantiate reported matters.

11. In January 2014, the Operational Standards and Support Section replaced the Professional Practices Section, but with expanded terms of reference. The Section consists of the Intake, Analysis and Research Team and the Policy and Legal Support Team. The main function of the Section is to provide support to the Director, Deputy Directors and OIOS resident investigators, which includes overseeing the intake process, conducting advanced jurisdictional and programmatic research, acting as the focal point for the collection of best practices and lessons learned, formulating guidance and procedures, providing support to senior management for reporting purposes, conducting ad hoc and sample quality reviews and advising Deputy Directors and investigators on operational issues. The Policy and Legal Support Team has contributed to the development and presentation of training material for internal and external training purposes, whereas the Intake, Analysis and Research Team has contributed to the development of the new case management system, specifically in relation to data capture.

12. In 2014, OIOS delivered a three-week investigative training course to non-OIOS investigators from, among others, 12 peacekeeping and political missions. Aimed at contributing to the professionalization and strengthening of the investigations function, the training provided an intense interactive presentation of the theories, concepts and approaches relevant to administrative investigations within the Secretariat's complex operating environment and to the standards set by United Nations Tribunals. OIOS is currently evaluating the return on its considerable resource investment in this training programme.

13. Additionally, through six one-week courses, OIOS delivered basic investigations and interviewing training to lay staff members from, inter alia, 10 peacekeeping and political missions to serve on panels convened to investigate reports of possible prohibited conduct, as defined in the Secretary-General's bulletin of 8 February 2008 (ST/SGB/2008/5) as harassment, including sexual harassment, discrimination and abuse of authority.

14. In 2014, the Investigations Division issued 115 reports, including 40 closure reports, 26 contingent reports and 49 investigation reports. As at 31 December 2014, the Investigations Division had 69 cases under investigation (see table 2).

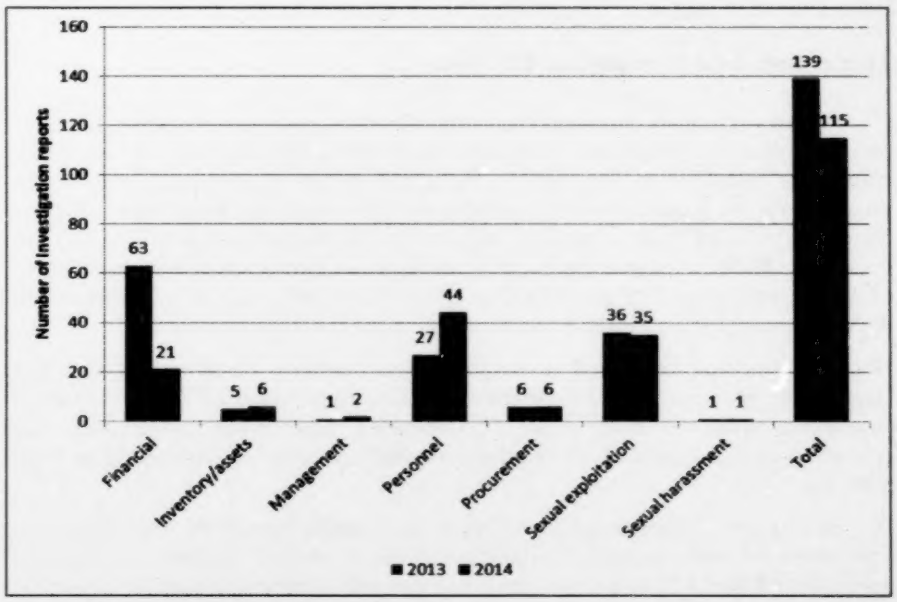
Table 2
Case flow of peace operations

	Investigations				
Year	*Open at start of year*	*Adjustments*[a]	*Opened during year*	*Closed during year*	*Open at year-end*
2013	122	50	72	139	105
2014	105		83	119	69

[a] Reclassification of medical insurance cases from non-peacekeeping to peacekeeping.

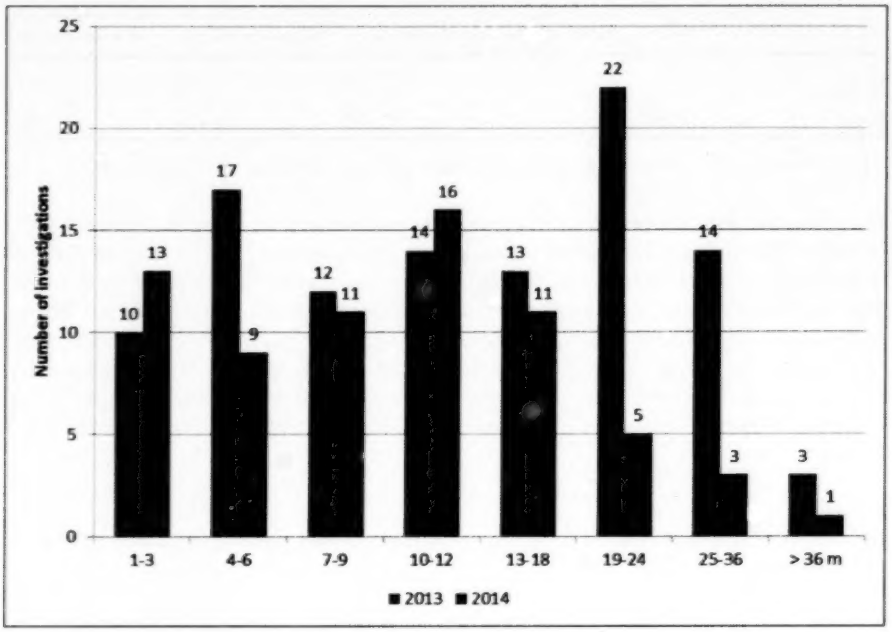
15. The highest number of investigation reports related to personnel issues. This included falsifying documents, misuse of information and communications technology (ICT) resources and abuse of authority. Sexual exploitation and abuse also remains a significant area of concern. Thirty-five reports were issued on sexual exploitation and abuse investigations, of which 18 found sufficient evidence of misconduct, including 12 reports of allegations involving minors or non-consensual sex. Fourteen of those cases involved uniformed personnel and four involved civilians. Figure II provides a breakdown of the investigation reports issued by category.

Figure II
Investigation reports related to peace operations issued during 2013 and 2014, by category



16. The number of peace operations investigations pending for more than 12 months was 20 as at 31 December 2014, compared with 52 as at 31 December 2013. Figure III provides a breakdown of the pending peace operations investigations as at 31 December 2013 and December 2014.

Figure III
Length of pending peace operations investigations as at 31 December 2013 and 31 December 2014



C. Inspection and Evaluation Division

17. In 2014, the Inspection and Evaluation Division pursued a workplan based on the comprehensive risk-based workplan initiated the previous year. The workplan, which was developed in line with the risk analysis and a subsequent consultation process with the Department of Peacekeeping Operations, the Department of Field Support, the Joint Inspection Unit and the Board of Auditors, provided for two thematic evaluations of peacekeeping themes and one evaluation of a subprogramme of the Department of Peacekeeping Operations. It was presented to the Independent Audit Advisory Committee and also shared with the two Departments.

18. The Division continued to participate in quarterly consultations with the Department of Peacekeeping Operations and the Department of Field Support in accordance with the framework of cooperation established in 2012-13. The consultations highlighted areas of mutual interest and avoided duplication in work planning.

19. In 2014, the Division issued the report of its evaluation of the implementation and results of protection of civilians mandates in United Nations peacekeeping operations (A/68/787). The report contained one critical recommendation, as well as two important recommendations to the Department of Peacekeeping Operations, the Department of Field Support and the Office for the Coordination of Humanitarian Affairs.

D. Staffing

20. Efforts to address vacancy rates throughout OIOS continued. The OIOS vacancy rate for peacekeeping as at 31 December 2014 was 23 per cent (see table 3). The Office continued to enhance its recruitment strategy and increased the use of rosters for staff selection. OIOS expects improvement in the vacancy rate at the Investigations Division upon the completion of restructuring, and in the Internal Audit Division rate with the completion of recruitment for MINUSMA and MINUSCA. As at 31 December 2014, 24 staff had been selected for vacant posts and were in the onboarding phase.

Table 3
OIOS vacancy rates: 2013-2014

	As at 31 December 2013		*As at 31 December 2014*		*Onboarding phase as at 31 December 2014*
	Vacant posts	*Percentage*	*Vacant posts*	*Percentage*	*Number of staff*
Investigations Division	17	30	20	34	12
Internal Audit Division	10	12	17	17	2
Inspection and Evaluation Division	0	0	0	0	N/A
Executive Office	0	0	0	0	N/A
Total	**27**	**18**	**37**	**23**	**24**

E. Impediments to the work of the Office of Internal Oversight Services

21. During 2014 there was no inappropriate scope limitation that impeded the work or independence of OIOS.

III. Oversight results

A. Thematic audits

Thematic audits

Air operations

22. OIOS conducted these audits in the Department of Field Support, MINUSTAH, UNAMA, UNAMID, UNMIL, UNOCI, MONUSCO, UNAMI and UNISFA.

23. The Department of Field Support had developed a five-year business plan, with strategic goals and objectives, key related actions and success criteria for its functions. The Department had also implemented procedures to ensure the aircraft acquired provided the necessary flexibility to missions and was at an advanced stage in the development of information technology tools for better management of aviation operations. However, the Department needed to further streamline and prioritize its activities and to allocate resources to revise the outdated Aviation Manual and complete the Aviation Quality Manual, as well as focus on important

risk management aspects of operations, such as the independent monitoring of field activities. For example, as a result of insufficient oversight of missions' aviation planning, the Department of Field Support had not identified that UNOCI, MINUSTAH and UNISFA did not adequately prepare aviation support plans to ensure effective utilization of aircraft, resulting in inefficiencies and over-budgeting. OIOS recommendations to improve guidance to missions as well as to strengthen support and monitoring were accepted.

24. In its audits of air operations at eight missions, OIOS noted that: (a) some missions were scheduling special flights without proper authorization or considering cost implications, and on occasion such flights were being operated on routes and dates when regular flights were available; (b) there were instances of non-compliance with flight procedures; (c) aviation emergency response plans and search and rescue plans were not prepared or updated and tested, and capacity for emergency and search and rescue operations were inadequate; and (d) aviation quality inspections/technical compliance and quality audits were not conducted. The relevant missions accepted and were implementing OIOS recommendations.

Field central review bodies within the Department of Field Support and the staff selection process in selected field missions

25. OIOS conducted these audits at the Department of Field Support, the Department of Management, MONUSCO, UNAMID, UNFICYP, UNMIL and UNOCI.

26. Field central review bodies were ensuring that programme managers evaluated candidates on the basis of preapproved criteria and complied with applicable procedures. However, the Department of Field Support needed to: (a) modify procedures for systematically reporting to the Department of Management cases of improper application of evaluation criteria and non-compliance with applicable policies; and (b) ensure that position-specific job openings were justified and documented. OIOS recommendations to enhance the functioning of field central review bodies and improve the recruitment process were accepted.

Movement control operations

27. OIOS conducted these audits at MINUSTAH, MONUSCO, UNAMA, UNIFIL, UNMIL, UNMISS, UNOCI and UNSOA. Missions had established procedures to ensure the effective movement of troops and other United Nations personnel. However, UNMIL and UNSOA needed to ensure non-United Nations passengers signed general release from liability forms prior to travelling on United Nations aircraft. In addition, missions needed to ensure that: (a) adequate security measures were implemented at all airports and cargo movement areas; and (b) staff were sufficiently trained in the handling of dangerous goods. Missions accepted and were implementing OIOS recommendations.

Administration of entitlements and benefits of uniformed personnel

28. OIOS conducted these audits at the Department of Field Support, the Department of Management, the Department of Peacekeeping Operations, MONUSCO, UNAMID, UNIFIL and UNOCI. There was adequate guidance regarding entitlements and benefits. Field missions, for the most part, complied with established policies and procedures. However, the Department of Management

needed to periodically review, revise and publish subsistence allowance rates. In addition, owing to a lack of adequate procedures, MONUSCO, UNAMID and UNOCI made payments to contingent paymasters without any evidence that allowances were actually disbursed to the intended beneficiaries. For example, at UNOCI, daily and recreational leave allowances of about $0.5 million were signed by the same individual on behalf of a number of beneficiaries. The Department of Management and field missions have taken action to implement OIOS recommendations.

B. Internal audit and investigation activities by department/mission

1. Department of Field Support

Internal audit activities

29. OIOS issued 46 audit recommendations and the following 10 audit reports to the Department of Field Support, including the Regional Service Centre in Entebbe and the United Nations Global Service Centre:

- *Transportation and Movement Integrated Control Centre in the Regional Service Centre in Entebbe and the Department of Field Support (2014/038)*
- *Field central review bodies within the Department of Field Support and the staff selection process in selected field missions (2014/047)*
- *Procurement, administration and management of freight forwarding contracts by the Department of Management in support of peacekeeping operations (2014/021)*
- *Administration of entitlements and benefits of uniformed personnel (2014/100)*
- *Implementation of the Global Field Support Strategy by the Department of Field Support (2014/136)*
- *Air operations in the Department of Field Support (2014/150)*
- *Processing of staff claims and payments by the Regional Service Centre in Entebbe (2014/105)*
- *Payment of client missions' vendors by the Regional Service Centre in Entebbe (2014/091)*
- *Human resources management in the United Nations Global Service Centre (2014/126)*
- *Finance and procurement activities of the United Nations Global Service Centre (2014/155)*

Critical recommendations

30. *Audit of finance and procurement activities (2014/155)*. The United Nations Global Service Centre did not provide procurement services, as envisioned in the comprehensive operational mission procurement and acquisition support service (COMPASS) pilot project, in a timely manner. The 22 contracts established by the Global Service Centre on behalf of two client missions took an average of 226 days and 127 days from the date requisitions were received by the Centre to the date the

contracts were awarded. The delays were due to: (a) poorly developed requisitions and statements of work; (b) lack of adequate resources at the Centre; (c) difficulties in identifying vendors; and (d) inadequate monitoring of procurement activities both by the Centre and the client missions. These factors delayed the completion of the pilot project and the roll-out of COMPASS to other special political missions. OIOS recommended that the Centre, in collaboration with the Department of Field Support, evaluate the pilot phase of the project and make a decision regarding its roll-out. The Service Centre accepted the recommendation, stating that it was reviewing the COMPASS pilot project.

Investigation activities

31. OIOS issued the following investigation report related to the Department of Field Support:

- *Sexual exploitation and abuse and other prohibited conduct by a staff member (0141/12)*

32. In addition, OIOS issued two closure reports related to unsubstantiated misconduct (0026/11 and 0142/12).

2. Department of Management

Internal audit activities

33. OIOS issued 23 audit recommendations and the following two audit reports to the Department of Management:

- *Acquisition and implementation of an electronic fuel management system at the United Nations Secretariat (2014/110)*
- *Implementation of the pilot implementation of the Umoja system at UNIFIL (2014/033)*

Critical recommendations

34. *Audit of acquisition and implementation of an electronic fuel management system at the United Nations Secretariat (2014/110)*. From the outset of the project in 2007, the Department of Field Support did not implement the required project governance structure to oversee the acquisition and implementation of the electronic fuel management system for field missions. Subsequently, in 2009, the Department of Field Support and the Department of Management established a project board, however, the roles and responsibilities of these board members and those involved in the project were not clearly defined and assigned. In addition, the Departments had not developed performance indicators or regular reporting requirements to monitor implementation progress. The overall lack of management, coordination and clarity of the contract with the vendor resulted in unauthorized and uncoordinated changes to the scope of the project, and in decisions that were not in compliance with the Procurement Manual and the contract. The project was subsequently abandoned, after incurring costs of $4.1 million. The Department of Management accepted a recommendation to ensure compliance with the established rules for all system development initiatives undertaken in the Secretariat.

3. Department of Peacekeeping Operations

Internal audit activities

35. OIOS issued two audit recommendations and the following audit report:

- *Security Sector Reform Unit in the Department of Peacekeeping Operations (2014/081)*

Investigation activities

36. OIOS issued the following investigation report related to the Department of Peacekeeping Operations:

- *Corrupt practices in the selection and recruitment of individual United Nations police officers in peacekeeping operations (0353/13)*

4. United Nations Multidimensional Integrated Stabilization Mission in Mali

Internal audit activities

37. OIOS issued seven audit recommendations and the following audit report to MINUSMA:

- *Safety and security (2014/128)*

Investigation activities

38. OIOS issued the following five contingent reports related to MINUSMA:

- *Assault of a minor by peacekeepers (0402/13)*
- *Serious misconduct by peacekeepers (0450/13)*
- *Sexual exploitation by a peacekeeper (0358/13)*
- *Serious misconduct by peacekeepers (0556/13)*
- *Misconduct by a peacekeeper (0513/13)*

39. *Cases 0402/13 and 0450/13*: OIOS received a report alleging that peacekeepers had sexually exploited members of the host population (minors in case 0402/13). In both cases, the troop-contributing country provided preliminary findings. However, final results and details of action taken have yet to be reported as required. OIOS subsequently issued a report to the Department of Field Support documenting available information. An advisory was also issued recommending the Department to allocate sufficient resources to ensure that all military contingents deployed to peacekeeping missions, including those previously deployed under other regional entities and later absorbed into such missions, receive appropriate training about United Nations standards of conduct.

40. *Case 0513/13*: OIOS received a report alleging that peacekeepers colluded with fuel attendants to illegally withdraw money from preloaded fuel cards issued by a local fuel supplier to facilitate provision of fuel to MINUSMA vehicles. The concerned troop-contributing country informed the Organization that it would conduct its own investigation into the reported misconduct. However, as of February 2015, more than a year after the issuance of the initial report, no response on the findings of the national investigation has yet been reported to the Organization, as

required. OIOS subsequently issued a contingent report to the Department of Field Support documenting available information about the reported misconduct, as well as an advisory report to the Department with recommendations to mitigate the risk of fuel fraud at MINUSMA.

5. United Nations Mission for the Referendum in Western Sahara

Internal audit activities

41. OIOS issued seven audit recommendations and the following audit report to MINURSO:

- *United Nations Mission for the Referendum in Western Sahara (2014/098)*

6. United Nations Stabilization Mission in Haiti

Internal audit activities

42. OIOS issued 29 audit recommendations and the following five audit reports to MINUSTAH:

- *Movement control operations (2014/030)*
- *Civil affairs activities (2014/070)*
- *Air operations (2014/087)*
- *Safety and security (2014/108)*
- *Fleet management (2014/122)*

Critical recommendations

43. *Audit of fleet management (2014/122)*: the Transport Section of MINUSTAH did not ensure that, as of September 2013, all 150 excess vehicles had been withdrawn from use. As of October 2014, only 75 vehicles had been returned by the concerned sections/units. In addition, in fiscal year 2010/11, MINUSTAH procured 356 vehicles, costing $9.7 million, without proper needs assessment. As of 31 December 2012, 183 vehicles were still in stock. Of this number, 40 were subsequently used to replace vehicles that had exceeded their expected life; 100 were transferred to MINUSMA in July 2013 at an additional (freight) cost of $495,064; and 43 remained in stock as of July 2014. MINUSTAH implemented the OIOS recommendation that it redeploy or dispose of excess vehicles.

44. In the same audit, the MINUSTAH advisory committee on traffic safety reviewed 137 traffic violations and accidents involving mission personnel and recommended the withdrawal/suspension of 97 driver's permits. Management did not act promptly on the Committee's recommendations, with 20 of the 97 cases taking an average of 103 days to implement. The number of traffic violations and vehicle accidents continued to be high, as MINUSTAH had not implemented any deterrent against repeat offenders of traffic regulations. MINUSTAH implemented the OIOS recommendation that appropriate measures be taken against personnel repeatedly violating traffic regulations.

Investigation activities

45. OIOS issued the following five contingent reports and six investigation reports related to MINUSTAH:

Contingent:

- *Sexual exploitation and abuse by a peacekeeper (0428/13)*
- *Sexual exploitation and abuse by a peacekeeper (0212/13)*
- *Sexual exploitation and abuse by a peacekeeper (0213/13)*
- *Sexual exploitation and abuse by a peacekeeper (0220/14)*
- *Theft of non-United Nations property by a peacekeeper (0221/14)*

Investigation:

- *Sexual exploitation and abuse by a United Nations Police officer (0042/13)*
- *Illicit receipt of money by a staff member (0040/12)*
- *Sexual exploitation and abuse by a Formed Police Unit officer (0535/12)*
- *Submission of a falsified medical certificate by a staff member (0258/12)*
- *Fraudulent education grant claims by a former staff member (0050/13)*
- *Fraudulent medical expenses claim by a staff member (0031/12)*

46. In addition, OIOS issued four closure reports related to unsubstantiated misconduct (0360/12, 0290/13, 0569/12 and 0251/11).

7. United Nations Organization Stabilization Mission in the Democratic Republic of the Congo

Internal audit activities

47. OIOS issued 43 audit recommendations and the following eight audit reports to MONUSCO:

- *Corrections Advisory Unit (2014/017)*
- *Accounts receivable and payable (2014/043)*
- *Movement control operations (2014/056)*
- *Air operations (2014/113)*
- *Disarmament, demobilization, repatriation/resettlement and reintegration activities (2014/114)*
- *Support functions provided by the Kalemie Field Office (2014/135)*
- *Safety and security (2014/140)*
- *Post exchange contract (2014/151)*

Critical recommendations

48. *Audit of support functions in the Kalemie Field Office (2014/135)*: due to inadequate monitoring of the guest house operations at Kalemie, MONUSCO did

not detect the $20,000 shortfall in funds from rental income that had not been deposited in the bank. At the time of the audit, the Security Section was investigating the loss of funds. MONUSCO accepted a recommendation and implemented procedures whereby all funds collected were recorded in a register and verified by the Field Engineering Officer before being deposited.

49. *Audit of the post exchange contract (2014/151)*: the post exchange contractor did not maintain accurate records of goods imported on behalf of the Mission. There was no reconciliation of items sold and goods imported duty free. As a result, MONUSCO and the contractor were unable to demonstrate that all goods imported under United Nations privileges were sold exclusively through the post exchange shops. MONUSCO accepted the OIOS recommendations that it request the contractor to provide a full account of all goods imported on behalf of the Mission and to ensure that all goods imported duty free are fully accounted for in future post exchange contracts.

50. In the same audit, the Procurement Section, within its delegated authority, reassigned the post exchange contract to a subsidiary of the contractor, but did not seek legal advice on the new contract arrangement. The subsidiary company was domiciled in the Democratic Republic of the Congo, which had issued a tax notice of $9.7 million to the subsidiary. The company had sought assistance from MONUSCO in resolving the matter. MONUSCO implemented the OIOS recommendation that it seek legal advice and take action to protect the interest of the United Nations.

Investigation activities

51. OIOS issued the following 10 contingent reports and 11 investigation reports related to MONUSCO:

Contingent:

- *Sexual exploitation and abuse of a minor by a peacekeeper (0140/13)*
- *Misconduct by peacekeepers (0093/13)*
- *Sexual exploitation and abuse of a minor by a peacekeeper (0579/13)*
- *Physical assault and abuse of United Nations personnel by a peacekeeper (0463/12)*
- *Sexual abuse by a peacekeeper (0063/14)*
- *Misuse of United Nations registration numbers on contingent-owned equipment (0275/13)*
- *Misconduct by peacekeepers (0274/13)*
- *Illegal possession of prohibited items by a peacekeeper (0384/13)*
- *Sexual exploitation and abuse by a peacekeeper (0452/13)*
- *Illegal possession of prohibited items by a peacekeeper (0024/14)*
- *Sexual exploitation and abuse by a peacekeeper (0119/14)*

Investigation:

- *Falsification of educational qualifications by a staff member (0043/13)*

- *Sexual exploitation and abuse by employees of a vendor (0395/13)*
- *Unauthorized outside activity by a staff member (0141/13)*
- *Misappropriation of funds by a staff member (0476/13)*
- *Sexual abuse of a minor by a staff member (0372/13)*
- *Abuse of position, conflict of interest and making a false declaration upon recruitment by a staff member (0266/13)*
- *Sexual exploitation and abuse by a peacekeeper (0056/14)*
- *Sexual exploitation and abuse of a minor by a United Nations Volunteer (0269/14)*
- *Sexual exploitation and abuse of a minor by a United Nations police officer (0126/14)*
- *Corrupt practices in the selection and recruitment of individual United Nations police officers to United Nations peacekeeping operations (0353/13)*

52. *Case 0275/13*: OIOS received a report that a member of a military contingent deployed at MONUSCO had duplicated the United Nations registration plates of 14 unserviceable contingent-owned vehicles and attached them to other serviceable vehicles in order to conceal the unserviceable vehicles during verification inspections. Subsequently, the original vehicles issued with the United Nations registration numbers were found hidden in an excavated pond located at about 1.5 kilometres from the MONUSCO logistics base.

53. The same registration numbers were also found on different vehicles in service with the same national contingent in other towns. An investigation carried out by a troop-contributing country found evidence to substantiate the report. OIOS issued its own report to the Department of Field Support, noting that the improper actions by the concerned peacekeepers had resulted in a financial loss to the United Nations of $57,831.48, and recommended the recovery of that amount. The relevant Permanent Mission subsequently informed the Department of Field Support of disciplinary sanctions taken against the concerned contingent commander. The matter of recovery of financial loss is being reviewed within the Department.

54. *Case 0140/13*: OIOS received a report that a member of a military contingent deployed to MONUSCO occupied a room at a bar located in an out-of-bounds area where he sexually exploited and abused a 16-year-old Congolese girl. As a result, the girl became pregnant. In the absence of an investigation report from the troop-contributing country, OIOS issued a report, pending the outcome of the investigation by the troop-contributing country, and noting that the matter remained unresolved.

55. *Case 0141/13*: during the course of the investigation, it became known that a MONUSCO national staff member owned a bar with an adjacent room that was used by a MONUSCO peacekeeper to engage in sex with a minor. OIOS conducted an investigation, which produced evidence not only that the staff member was engaged in an unauthorized outside activity, but also that, given the circumstances of the case, the staff member could not have ignored that his commercial business was aiding and abetting prostitution. OIOS issued its investigation report to the Department of Field Support for appropriate action. The Department subsequently

referred the matter to the Office of Human Resources Management for disciplinary action and a charge letter was issued to the staff member. The case is pending with the Office of Human Resources Management.

56. *Case 0353/13*: OIOS received a report of corrupt practices in the selection and recruitment of police officers deployed as individual United Nations police officers to MINUSTAH and MONUSCO. An OIOS investigation found that nine UNPOL officers and one staff member on secondment to the Department of Peacekeeping Operations in New York were implicated in a corruption scheme. OIOS also examined current United Nations practices in the selection and recruitment of police officers. An investigation report was issued to the Department. The Department was subsequently informed by the relevant Permanent Mission that an investigation of the case has been opened. OIOS also issued an advisory, which includes measures being implemented by the Department.

57. In addition, OIOS issued eight closure reports related to unsubstantiated misconduct (0140/11, 0462/11, 0144/13, 0522/10, 0237/11, 0364/11, 0307/13 and 0462/12).

8. United Nations Assistance Mission in Afghanistan

Internal audit activities

58. OIOS issued 18 audit recommendations and the following four audit reports to UNAMA:

- *Movement control operations (2014/012)*
- *Fuel operations (2014/063)*
- *Air operations (2014/065)*
- *Environmental protection activities (2014/124)*

Investigation activities

59. OIOS issued one investigation report related to UNAMA:

- *Retaliation at UNAMA (0222/13)*

9. United Nations Assistance Mission for Iraq

Internal audit activities

60. OIOS issued nine audit recommendations and the following three audit reports to UNAMI:

- *Management of accounts receivable and payable by the Kuwait Joint Support Office (2014/042)*
- *Engineering projects (2014/106)*
- *Air operations (2014/127)*

Investigation activities

61. OIOS issued two closure reports related to unsubstantiated misconduct (0085/13 and 0161/14).

10. African Union-United Nations Hybrid Operation in Darfur

Internal audit activities

62. OIOS issued 66 audit recommendations and the following 12 audit reports to UNAMID:

- *Sudanese national police development programme (2014/028)*
- *Corrections advisory activities (2014/035)*
- *Police operations (2014/036)*
- *Ground transport and heavy engineering equipment (2014/071)*
- *Medical services (2014/093)*
- *Air operations (2014/094)*
- *Quick-impact projects (2014/107)*
- *Recruitment of national staff (2014/112)*
- *Generator maintenance (2014/125)*
- *Management of expendable inventory (2014/137)*
- *Warehousing facilities (2014/138)*
- *Umoja deployment (2014/145)*

Critical recommendations

63. *Audit of generator maintenance (2014/125)*: In the course of the audit, OIOS discovered that UNAMID had not adequately trained generator technicians for the management of its generator programme. As a result, UNAMID had maintenance information only on 80 of its 321 generators rated 250 kilo volt-amps or above, and only 39 per cent of the expected maintenance services for these 80 generators had been completed. Moreover, due to lack of monitoring, 85 generators, with a depreciated value of $3.2 million, were out of service prior to reaching their full economic life. UNAMID accepted a recommendation to train staff on the maintenance and monitoring of the performance of the generators and to implement procedures to ensure that the programme is adequately managed.

64. In the same audit, it was found that UNAMID had not maintained sufficient levels of spare parts and engine overhaul kits, impacting its routine maintenance work. As a result, in August 2014, only 33 of the 153 generators requiring engine overhaul were repaired. UNAMID accepted the OIOS recommendation that it conduct a comprehensive assessment of its spare parts and engine overhaul kits and procure required parts.

65. *Audit of recruitment of national staff (2014/112)*: there were irregularities in the recruitment of four national staff. Hiring managers had interviewed and subsequently recommended four recruitment candidates screened out by the human resources section for not meeting the education, experience, skills and language requirements. In one of the cases, the programme manager had shortlisted, interviewed and subsequently selected an individual, although there was no evidence that the candidate had applied for the position before the deadline. This oversight was due to the lack of a robust review process by the human resources

section to ensure compliance with established rules. UNAMID accepted the OIOS recommendation that it review the irregularities in the recruitment of national staff for appropriate action and implement measures to ensure compliance with the recruitment process.

66. *Audit of management of expendable inventory (2014/137)*: UNAMID had not implemented sound inventory management practices, including the establishment of minimum, maximum and reorder stock levels. As at 30 June 2014, 6,134 inventory items valued at $41 million had not been issued from UNAMID warehouses for over 12 months, and inventory valued at $12 million was no longer needed. This had resulted in waste and additional warehouse operating expenses. UNAMID accepted the OIOS recommendation that it review inventory balances and analyse movements to better identify slow and non-moving items and take appropriate action.

67. In the same audit, it was revealed that, owing to the fact that warehouse staff and requesting personnel had not been trained on the Galileo project management module, UNAMID had not monitored the use of inventory issued to projects. As a result, UNAMID had issued inventory to project managers that was either not used for extended periods or was no longer needed. For example, UNAMID had: (a) inventory of an undetermined value related to water and environmental protection items stored in 48 sea containers that were issued to projects but remained unutilized for over a year; and (b) solar panels valued at $1.6 million that were issued to the Communication and Information Technology Section in January 2014 that had not been installed as at 30 June 2014. UNAMID accepted the OIOS recommendation that it provide training to staff on the Galileo module and ensure that unused inventory issued to projects was returned to warehouses and the information updated in the Galileo module accordingly.

68. *Audit of warehousing facilities (2014/138)*: UNAMID had not implemented adequate security measures to safeguard inventory stored in warehouse facilities. As a result, there were several cases of theft and misplacement of inventory from warehouses. UNAMID reported cases of theft and missing items, totalling $4.2 million, in the period from 1 July 2012 to 30 June 2014. UNAMID accepted the OIOS recommendation that it assess and upgrade security measures in and around its warehousing facilities.

69. In the same audit, UNAMID had not conducted fire safety inspections and assessments of its warehousing facilities. The warehouse facilities did not have fire detection systems, signage prohibiting smoking or fire assembly points. UNAMID had also not appointed fire wardens, evacuation plans were not in place and fire extinguishers were not installed. UNAMID accepted the OIOS recommendation that it conduct fire safety assessments and inspections of all its storage areas and take related corrective actions.

Investigation activities

70. OIOS issued the following two investigation reports related to UNAMID:

- *Conflict of interest by a staff member (0065/12)*
- *Conflict of interest by a staff member (0140/12)*

71. *Cases 0065/12 and 0140/12*: OIOS received a report of conflict of interest and procurement violations implicating a member of the rations unit at UNAMID. The

OIOS investigation determined that the staff member had invited a senior representative of a United Nations vendor company for dinner at his home. The company holds a $125 million annual contract to supply rations for the Mission. Furthermore the staff member's girlfriend had been employed by said company, and the staff member had assisted her in regaining her employment after she had been fired and had arranged her unauthorized transport on a United Nations aircraft. OIOS issued an investigation report to the Department of Field Support for appropriate action. The Office of Human Resources Management subsequently issued a charge letter to the staff member. The case is pending with the Office of Human Resources Management.

72. In addition, OIOS issued four closure reports related to unsubstantiated misconduct (0308/09, 0226/11, 0431/12 and 0064/13).

11. United Nations Peacekeeping Force in Cyprus

Internal audit activities

73. OIOS issued two audit recommendations and the following audit report to UNFICYP:

- *Financial and administrative functions (2014/118)*

12. United Nations Interim Force in Lebanon

Internal audit activities

74. OIOS issued 20 audit recommendations and the following four audit reports to UNIFIL:

- *Movement control operations (2014/044)*
- *Entitlements and allowances of civilian personnel (2014/066)*
- *Procurement activities (2014/132)*
- *Safety and security (2014/139)*

Investigation activities

75. OIOS issued one closure report related to unsubstantiated misconduct (0584/11).

13. United Nations Truce Supervision Organization

Internal audit activities

76. OIOS issued two audit recommendations and the following audit report to UNTSO:

- *Financial and administrative functions (2014/134)*

14. United Nations Interim Security Force in Abyei

Internal audit activities

77. OIOS issued eight audit recommendations and the following audit report to UNISFA:

- *Air operations (2014/117)*

15. United Nations Interim Administration Mission in Kosovo

Investigation activities

78. OIOS issued the following two investigation reports related to UNMIK:

- *Misconduct during a recruitment exercise by a staff member (0483/13)*
- *Misconduct during a recruitment exercise by a staff member (0196/14)*

79. In addition, OIOS issued one closure report related to unsubstantiated misconduct (0418/13).

16. United Nations Military Observer Group in India and Pakistan

Investigation activities

80. OIOS issued one closure report related to unsubstantiated misconduct (233/12).

17. United Nations Mission in Liberia

Internal audit activities

81. OIOS issued 28 audit recommendations and the following five audit reports to UNMIL:

- *Transport operations (2014/018)*
- *Movement control operations (2014/027)*
- *Local procurement (2014/101)*
- *Support provided by UNMIL to build the capacity of the Liberian National Police (2014/119)*
- *Air operations (2014/121)*

Investigation activities

82. OIOS issued the following eight investigation reports related to UNMIL:

- *Falsification of official records and receipt of corrupt payments by a United Nations Volunteer (0311/13)*
- *Medical insurance fraud by a staff member (0496/11)*
- *Fraudulent medical insurance claim by a staff member (0312/13)*
- *Fraudulent medical insurance claim by a staff member (0391/13)*
- *Physical and sexual assault by Formed Police Unit personnel (0004/14)*
- *Fraudulent medical insurance claim by a staff member (0310/13)*
- *Physical assault by Formed Police Unit personnel (0046/14)*
- *Physical assault by Formed Police Unit personnel (0084/14)*

83. *Case 0311/13*: A United Nations Volunteer assigned to the UNMIL logistics base improperly solicited and received cash payments from contractors legitimately removing scrap metal from the base. The Volunteer received such payments in

return for falsifying records about the weight of the scrap metal removed by the contractors. OIOS findings were reported to the secretariat of the United Nations Volunteers and the Volunteer was summarily dismissed. Claims by the Volunteer about the involvement of his supervisors in the corrupt scheme were investigated by OIOS (case nos. 0523/13 and 0272/14) but found to be unsubstantiated.

84. *Cases 0004/14, 0046/14, 0084/14 & 0088/14*: members of the national staff association engaged in an unannounced organized protest at the UNMIL logistics base. During the protest, four staff members reported having been assaulted by Formed Police Unit personnel. One of them also reported having been sexually abused by Formed Police Unit officers. An OIOS investigation found no evidence to support these claims.

85. In addition, OIOS issued six closure reports related to unsubstantiated misconduct (0443/11, 0055/13, 0163/13, 0523/13, 0490/13 and 0272/14).

18. United Nations Mission in South Sudan

Internal audit activities

86. OIOS issued 31 audit recommendations and the following five audit reports to UNMISS:

- *Accounts receivable and payable (2014/026)*
- *Movement control operations (2014/031)*
- *Fuel management (2014/146)*
- *Aviation safety (2014/157)*
- *Waste management (2014/048)*

Investigation activities

87. OIOS issued the following seven investigation reports related to UNMISS:

- *Fraud and forgery by a staff member (0384/12)*
- *Theft of individual contractor salary payments (0435/12)*
- *Irregularities in the monthly payrolls for individual contractors (0518/12)*
- *Medical insurance fraud by a staff member (0251/13)*
- *Sexual exploitation and abuse and threats against the safety and security of staff members by a staff member [Part A] (0235/12)*
- *Harassment and sexual harassment by an employee of a vendor (0546/13)*
- *Misconduct by a staff member (0428/11)*

88. In addition, OIOS issued six closure reports related to unsubstantiated misconduct (0495/11 (former UNMIS), 0040/13, 0415/13, 0040/13 and 0021/14 and 0235/12).

19. United Nations Operation in Côte d'Ivoire

Internal audit activities

89. OIOS issued 39 audit recommendations and the following five audit reports to UNOCI:

- *Safety and security (2014/064)*
- *Quick-impact projects (2014/076)*
- *Movement control operations (2014/086)*
- *Air operations (2014/111)*
- *Vehicle fleet management (2014/152)*

90. *Audit of vehicle fleet management (2014/152)*: the Transport Section of UNOCI had not adequately supervised the administration of driving tests and the issuance of driver's permits. For example, driver permits had been issued to 152 persons without conducting mandatory vision checks or administering theoretical tests, and 40 of the 152 permits had been issued without administering practical driving tests. Non-compliance with established procedures contributed to some 593 vehicle accidents, due to speeding and failure to obey traffic signals, signs and markings. UNOCI implemented the OIOS recommendation that it revise its procedures for administering driving tests and issuing driving permits and monitor compliance therewith.

91. In the same audit, it was revealed that UNOCI had not maintained adequate records on vehicle accidents and cases with damages exceeding $500 had not been submitted to the local property survey board for review and recommendation. In addition, cases were reviewed by the Board, on average, 464 days after the date of the accident. UNOCI accepted the OIOS recommendation that it ensure that required documentation on vehicle accident cases be submitted to the local property survey board within established timelines.

Investigation activities

92. OIOS issued five contingent reports and 11 investigation reports related to UNOCI:

Contingent:

- *Abuse of casual daily workers by peacekeepers (0432/13)*
- *Possible misconduct by a peacekeeper (0148/13)*
- *Sexual exploitation and abuse by peacekeepers (0062/12)*
- *Misconduct by a peacekeeper (0340/13)*
- *Attempted sexual abuse by a peacekeeper (0512/13)*

Investigation:

- *Misuse of ITC resources by staff members (0151/12)*
- *Misuse of ICT resources by staff members (0246/12)*
- *Misuse of ICT resources by staff members (0247/12)*

- *Abuse of authority and unjustified use of force by a staff member (0061/13)*
- *Misuse of ICT resources by staff members (0248/12)*
- *Misuse of ICT resources by staff members (0249/12)*
- *Financial mismanagement by a staff member (0283/10)*
- *Abuse of authority and unjustified use of force by a staff member (0366/13)*
- *Abuse of authority and unjustified use of force by a staff member (0365/13)*
- *Misuse of ICT resources by a staff member (0078/13)*
- *Fraud by employees of a vendor (0119/13)*

93. In addition, OIOS issued four closure reports related to unsubstantiated misconduct (0357/13, 0356/13, 0557/13 and 0349/13).

20. United Nations Support Office for the African Union Mission in Somalia

Internal audit activities

94. OIOS issued 26 audit recommendations and the following five audit reports to UNSOA:

- *Fuel management (2014/075)*
- *Movement control operations (2014/123)*
- *Information and communications technology security (2014/130)*
- *Local procurement (2014/141)*
- *Implementation of the Umoja system (2014/162)*

Critical recommendations

95. *Audit of fuel management (2014/075)*: UNSOA did not implement adequate controls over the issuance and consumption of bulk fuel provided to the African Union Mission in Somalia (AMISOM). UNSOA was not systematically requesting reports and validating them to ensure all fuel supplied was accounted for. For example, during fiscal years 2011/12 and 2012/13, UNSOA supplied 9.3 million litres of fuel to AMISOM, but AMISOM only provided consumption reports for 3.2 million litres. These reports were also deficient, as they were incomplete and included discrepancies. UNSOA accepted the OIOS recommendation that it improve the monitoring of bulk fuel issued to AMISOM and provide AMISOM with training on the management and reporting of fuel.

96. In the same audit, OIOS noted that 1,879 active fuel cards had been issued against only 1,715 items of United Nations-owned and contingent-owned equipment as duplicate cards had been issued, and in some cases used, to provide fuel to the same vehicle/equipment. This situation came about because UNSOA had not implemented adequate controls over the issuance of fuel cards, increasing the risk that fuel was not being used for intended purposes. UNSOA accepted the OIOS recommendation that it implement procedures to account for the use of fuel cards. UNSOA had also initiated an audit of fuel cards and was working with the contractor to eliminate duplicate cards.

97. *Audit of movement control operations (2014/123)*: UNSOA did not have a policy or agreements with third parties for the reimbursement of costs for using United Nations aircraft. As a result, UNSOA had not recovered approximately $4.1 million in related costs for the use of its aircraft by third parties. UNSOA accepted the OIOS recommendation that it establish a policy for the provision of air services to non-UNSOA clients and recover the costs of such services.

98. In the same audit, OIOS reported that UNSOA did not maintain adequate documentation on passengers travelling on its aircraft or provide evidence that UNSOA had approved their travel. As a result, there was an unmitigated risk of unauthorized persons flying on United Nations aircraft. Moreover, due to lack of access by non-United Nations passengers to the Field Support suite system to submit passenger booking forms, movement of personnel requests and general release from liability forms were not readily available for review, increasing the risk that the Organization would be held liable in case of an accident. UNSOA accepted the OIOS recommendations that it implement procedures and provide additional training and tools to AMISOM personnel to ensure that all travel records were prepared and maintained.

99. *Audit of local procurement (2014/141)*: due to immediate operational requirements, UNSOA procured $22.3 million in air services without the appropriate delegated authority, without a long-term aviation contract and without involving the Procurement Section. In March 2011, UNSOA requested the approval of the Procurement Division to conduct a formal solicitation exercise for air charter services, but this was not approved based on a recommendation from the Department of Field Support that such procurement needed to be conducted at Headquarters. Additionally, UNSOA procured medical services, logistics, camp, security and accommodation facilities without the approval by the Procurement Division of the waiver of competitive bidding. UNSOA accepted the OIOS recommendations that it ensure compliance with its delegated procurement authority and submit procurement actions taken that exceeded its authority for the ex post facto review and approval by the Headquarters Committee on Contracts and the Assistant Secretary-General of the Office of Central Support Services.

21. United Nations Support Office for West Africa and the Cameroon-Nigeria Mixed Commission

Internal audit activities

100. OIOS issued six audit recommendations and the following audit report to UNOWA and the Cameroon-Nigeria Mixed Commission:

- *United Nations Office for West Africa and the Cameroon-Nigeria Mixed Commission (2014/095)*

Critical recommendations

101. *Audit of United Nations Office for West Africa and the Cameroon-Nigeria Mixed Commission (2014/095)*: UNOWA and the Cameroon-Nigeria Mixed Commission did not fully comply with the administrative instruction on the use of consultants. Four of eight consultancy agreements did not have terms of reference, and the four that had terms of reference did not specify tangible and measurable outputs. In addition, programme managers were not formally evaluating the quality

of consultants work, and three consultants had been rehired without an evaluation of their previous work. UNOWA had not provided sufficient guidance to programme managers on managing consultants. There was no assurance that consultants had achieved the objectives of their assignment. UNOWA accepted the OIOS recommendation and was implementing procedures and providing guidance to staff on the management of consultants.

102. In the same audit, it was revealed that UNOWA had not maintained the required documentation to support travel undertaken. For example: (a) 35 out of 90 movement of personnel forms were not available; and (b) there were no records that 18 of the 19 non-United Nations passengers had signed a general release of liability form. Due to absence of such records, UNOWA was unable to confirm that only authorized personnel were using United Nations aircraft. As a result, there was an increased risk of inefficient use of air assets and of liability arising from injury or accidents. UNOWA implemented the OIOS recommendation that it ensure effective air operations and the maintenance of required documentation.

C. Evaluation activities

103. In March 2014, the Inspection and Evaluation Division issued the report of its evaluation of the implementation and results of protection of civilians mandates in United Nations peacekeeping operations (A/68/787).

104. The evaluation of the implementation and results of protection of civilians mandates at United Nations peacekeeping operations concluded that, while efforts to prevent conflict and mitigate its effects appeared to be achieving results, peacekeeping operations frequently lack the capacity and willingness to intervene effectively in active conflicts to protect civilians under attack. They rarely use the force available to them and instead resort to more passive measures, such as sheltering civilians who flee to their bases. The reasons for this included differences within the Security Council and among troop-contributing countries on the use of force, a de facto dual line of command within missions, whereby troop-contributing countries and mission leadership may issue different instructions to contingents, and a belief among peacekeeping missions that their resources were insufficient to enable them to respond to force with force. The report was widely reported in the international media and generated considerable discussion among Member States in intergovernmental and other forums.